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04/27/01

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April 27, 2001

BOX PATENT APPLICATION  
Commissioner for Patents  
Washington, D.C. 20231

Re: Application of Kenji MORITA, Hitoshi SATO, Toshiyuki MURATA,  
Rie YAMASHITA, and Yukari MIZUMURA  
IMAGE PROCESSING DEVICE AND IMAGE DATA CONVERSION  
METHOD  
Our Ref. Q64244

Dear Sir:

Attached hereto is the application identified above including twenty-one (21) sheets of the specification, including the claims and abstract, and ten (10) sheets of drawings. **The requisite U.S. Government Filing Fee, the executed Declaration and Power of Attorney, and the Assignment will be submitted at a later date.**

The Government filing fee is calculated as follows:

Total claims	5 - 20	=		x	\$18.00	=	\$0.00
Independent claims	3 - 3	=		x	\$80.00	=	\$0.00
Base Fee							\$710.00
<b>TOTAL FEE</b>							<b>\$710.00</b>

Priority is claimed from April 28, 2000 based on Japanese Application No. 2000-131605.  
The priority document will be filed at a later date.

Respectfully submitted,  
SUGHRUE, MION, ZINN,  
MACPEAK & SEAS, PLLC  
Attorneys for Applicant

By: Darryl Mexic  
Darryl Mexic  
Registration No. 23,063

DM:rw1